

**IN THE INCOME TAX APPELLATE TRIBUNAL,  
KOLKATA-PATNA 'e-COURT', SMC, KOLKATA  
[Hybrid Court Hearing]**

**Before Shri Duvvuru RL Reddy, Vice-President (KZ)  
&  
Shri Laxmi Prasad Sahu, Accountant Member**

**I.T.A. No. 498/PAT/2025  
Assessment Year: 2023-2024**

***Abhishek Kumar,.....Appellant  
Asha Kunj, Indrapuri,  
Kamalnath Nagar,  
West Champran,  
Bettiah-845438, Bihar  
[PAN:BFTPK0583F]***

**-Vs.-**

***Income Tax Officer,.....Respondent  
Ward-1(5), Bettiah,  
Saraswati Nagar, Urvashi Road,  
Bagaha Dhala Road,  
Kamalnath Nagar,  
Bettiah-845438, Bihar***

**Appearances by:**

*Shri Manish Rastogi, Advocate, appeared on behalf of the  
assessee*

*Shri Manab Adak, JCIT, appeared on behalf of the  
Revenue*

**Date of concluding the hearing: January 20, 2026**

**Date of pronouncing the order: January 22, 2026**

**O R D E R**

**Per Duvvuru RL Reddy, Vice-President (KZ):-**

The present appeal is directed at the instance of assessee against the order of ld. Commissioner of Income Tax (Appeals),

National Faceless Appeal Centre (NFAC), Delhi dated 17<sup>th</sup> September, 2025 passed for Assessment Year 2023-24.

2. At the time of hearing, the ld. Counsel for the assessee submitted that the ld. CIT(Appeals) has passed the order ex-parte as the assessee failed to produce satisfactory documentary evidences in support of his claim inspite of sufficient opportunities given. He prayed for one more opportunity to substantiate his case before the ld. CIT(Appeals).

3. At the time of hearing, ld. Departmental Representative stated that the ld. CIT(Appeals) dismissed the appeal of assessee ex-parte as the assessee did not produce any documentary evidence in support of his claim inspite of sufficient opportunities given. Even during the course of assessment proceedings, inspite of sufficient opportunities given, the assessee did not furnish documentary details in support of his claim. He, therefore, pleaded before the Bench to uphold the order of ld. CIT(Appeals).

4. We have heard both the sides and perused the material available on record. A perusal of the impugned order clearly shows that the ld. CIT(Appeals) dismissed the appeal of assessee ex-parte as there was no response to the notices to substantiate the claim with documentary evidences and submissions, therefore, ld. CIT(Appeals) confirmed the addition made by the ld. Assessing Officer. It is also evident that the ld. CIT(Appeals) has not discussed the issue on merits and dismissed the appeal ex-parte. Considering the facts and circumstances of the case, we are

inclined to set aside the order passed by the Id. CIT(Appeals) and in order to meet the principle of natural justice, remit the matter back to the file of the Id. CIT(Appeals) with a direction to provide one more opportunity of being heard to the assessee. At the same breath, we also hereby caution the assessee to promptly co-operate with the proceedings before the Id. CIT(Appeals) failing which the Id. CIT(Appeals) shall be at liberty to pass appropriate order in accordance with law and merits based on the materials available on the record. Thus, the grounds raised by the assessee are partly allowed for statistical purposes.

**5. In the result, appeal of the assessee stands partly allowed for statistical purposes.**

Order pronounced in the open Court on 22/01/2026.

Sd/-  
**(Laxmi Prasad Sahu)**  
**Accountant Member**

Sd/-  
**(Duvvuru RL Reddy)**  
**Vice-President**

***Kolkata, the 22<sup>nd</sup> day of January, 2026***

*Copies to :(1) Abhishek Kumar,  
Asha Kunj, Indrapuri,  
Kamalnath Nagar,  
West Champran, Bettiah-845438, Bihar*

*(2) Income Tax Officer,  
Ward-1(5), Bettiah,  
Saraswati Nagar, Urvashi Road,  
Bagaha Dhala Road,  
Kamalnath Nagar, Bettiah-845438, Bihar*

- (3) *CIT(Appeals), NFAC, Delhi;*
- (4) *CIT - ;*
- (5) *The Departmental Representative;*
- (6) *Guard File*

*TRUE COPY*

*By order*

*Assistant Registrar,  
Income Tax Appellate Tribunal,  
Kolkata Benches, Kolkata*

**Laha**